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LEGAL REGULATION OF THE STATE SUPPORT OF AGRICULTURE

According to the Law "About Priority Socio-cultural and Economic Development of Village and Agro-industrial Complex", the state guarantees priority of the development of agro-industrial complex by special measures of economic, social and legal policy. This priority is also provided with the system of state support. State support of agricultural producers is carried out from the Republican and local budgets and involves the use of mechanisms of the preferential taxation, crediting, leasing, pricing and insurance.

According to the budgetary classification of the Republic of Belarus at the time of annual formation of the Republican and local budgets selection of the following items of expenditure related to agriculture is provided:

1. for the needs of agricultural production;
2. for the needs of budgetary organizations of agriculture;
3. for the state complex programs on the development of agro-industrial complex and ensuring of agrarian reforms;
4. on peasant (farm) economies;
5. on other actions in the field of agriculture [2].

Besides, at the Republican and local levels the special trust budgetary funds intended for the support of agricultural producers are created.

The resources of the Republican support fund of agricultural producers and agrarian science should be directed mainly to:

- the support of the organizations of agro-industrial complex under their business plans of the development of agricultural production which passed the corresponding expertise, by issuing budget loans;
- the incentivization of interests on the bank credits issued to the organizations of agro-industrial complex on purchase of mineral fertilizers, means of plants protection, fuels and lubricants, seeds, material and technical means on the purchase of young cattle, fodder grain and feed additives, etc.;

- the purchase of agricultural equipment for transferring it to agricultural organizations for long-term lease;
- financing of agrarian science [2].

Resources of local trust budgetary funds of stabilization of economy of the producers of agricultural production and food go for restitution, acquisition of agricultural machinery and acquisition of oil products, creation of the mechanized separate divisions-legal entities, grain purchase, and also return of the bank credits obtained on these purposes [1].

The law "About Priority Socio-cultural and Economic Development of Village and Agro-industrial Complex" provides for the implementation of a state system of measures on alignment of socio-economic conditions of agricultural producers who are in unequal working and climatic conditions and also the determination of rural areas with low basic level of economy and social development of the village for the purpose of their padding state support.

LITERATURE

1. Analysis of the regional development system in the Republic of Belarus [Electronic resource] – Режим доступа: regdev.by/en/download/file/fid/112 – Date of access: 21.01.2017.
2. National strategy for sustainable development for the period to 2020 of the Republic of Belarus [Electronic resource] – Режим доступа: http://un.by/pdf/oon_small.pdf – Date of access: 17.01.2017.